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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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09/558,920

04/26/2000

DAVID REGAN

AND1P576

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09/13/2005

OPPENHEIMER WOLFF & DONNELLY, LLP (ACCENTURE)  
PLAZA VII, SUITE 3300  
45 SOUTH SEVENTH STREET  
MINNEAPOLIS, MN 55402-1609

EXAMINER

FISCHER, ANDREW J

ART UNIT

PAPER NUMBER

3627

DATE MAILED: 09/13/2005

Please find below and/or attached an Office communication concerning this application or proceeding.

**Office Action Summary**

Application No.

09/558,920

Applicant(s)

REGAN, DAVID

Examiner

Andrew J. Fischer

Art Unit

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☒ Responsive to communication(s) filed on 08 July 2005.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 19-36 and 46-75 is/are pending in the application.
- 4a) Of the above claim(s) 46-75 is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 19-36 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
  - ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☒ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)  
Paper No(s)/Mail Date 7/8/05.
- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date. \_\_\_\_\_.
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: \_\_\_\_\_.

## **DETAILED ACTION**

### ***Acknowledgements***

1. Applicant's amendment filed July 8, 2005 is acknowledged. Accordingly, claims 19-36 and 46-75 remain pending. Claims 46-75 are withdrawn.
2. All references in this Office Action to the capitalized versions of "Applicant" refers specifically the Applicant of record. References to lower case versions of "applicant" or "applicants" refers to any or all patent "applicants." Unless expressly noted otherwise, references to "Examiner" in this Office Action refers to the Examiner of record while reference to or use of the lower case version of "examiner" or "examiners" refers to examiner(s) generally.
3. This Office Action is written in OACS. Because of this, the Examiner is unable to control formatting, paragraph numbering, font, spelling, line spacing, and/or other word processing issues. The Examiner sincerely apologies for these errors.

### ***Claim Rejections - 35 USC §112 2<sup>nd</sup> Paragraph***

4. The following is a quotation of the 2<sup>nd</sup> paragraph of 35 U.S.C. §112:  

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.
5. Claims 19-36 are rejected under 35 U.S.C. §112, 2<sup>nd</sup> paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. In claim 19, it is unclear if the "sending the record of the filed tax form to the user" is sending the actual tax form to the user or sending a record of the tax form. A record of the tax form may simply be taxpayer data, a receipt indicating the tax form was received, or any combinations of these.

***Claim Rejections - 35 USC §102***

6. The following is a quotation of the appropriate paragraphs of 35 U.S.C. §102 that form the basis for the rejections under this section made in this Office Action:

A person shall be entitled to a patent unless –

(a) the invention was known or used by others in this country, or patented or described in a printed publication in this or a foreign country, before the invention thereof by the applicant for a patent.

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States. . . .

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

7. Claims 19-36 are rejected under 35 U.S.C. §102(b) as being anticipated by Quicken and its 'Turbotax for the Web.' The Examiner relies on two press release documents (See document nos. 14 and 17 in the Information Disclosure Statement ("IDS") initialed by the Examiner on February 9, 2004. This IDS was part of Paper No. 11.) 'Turbotax for the Web' inherently discloses the claimed features including storing user profiles (*e.g.* the user's name and address as shown in the preprinted label), the passwords, and other features.

8. It is the Examiner's factual determination that prior to the critical date of this applicant the U.S. Internal Revenue Service ("IRS") provided to taxpayers tax forms with pre-printed labels. Evidence to support this includes but is not limited to Rankin's IRS Gets In Holiday Spirit, Delays Tax Forms ("Rankin"); and Prime Financial New Year's Resolutions: Hire a Good Financial Planner, Stick to a Good Investment Strategy.

9. It is the Examiner's factual determination that prior to the critical date of this application, 'Turbotax for the Web' stores the taxpayer's return on secure servers and allows taxpayer to file electronically. See Arar, Yardena's TaxCut TurboTax Offer More; TaxSaver Falls Short.

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10. It is the Examiner factual determination that electronic receipts are old and well known in the art. See *e.g.* Tognazzini (U.S. 5,739,512); Petrie, Jr. et. al. (U.S. 5,509,071); Robinson (U.S. 5,915,022); Ogasawara (U.S. 6,327,576 B1); Gressel et. al. (U.S. 6,609,141 B1); and Herman et. al. (U.S. 6,341,343). Like paper receipts, electronic receipts are needed when particular electronic events involve money. In addition to electronic receipts, it is the Examiner factual determination that it is old and well known in the art to send automated messages in response to particular event(s) to various individuals, entities, processes, and/or locations. The events may include purchases or submission of data. Such automated messages may be sent via email, fax, voice mail, text message See *e.g.* Frazier (U.S. 6,829,333 B1) C3, L50-67. See also Fisher et. al. (U.S. 6,047,264); Janow (6,061,570); Hirsch (U.S. 5,978,799); Guck (U.S. 5,911,776); Linstead et. al. (U.S. 5,548,753); and Cohen (U.S. 4,837,798). Such messaging keeps the user apprised of the status of events.

11. Claims 19-36 are rejected under 35 U.S.C. §102(b) based upon a public use or sale of the invention. See 'Turbotax for the Web' and documents. Moreover, it is the Examiner's position that the TurboTax for the Web has all the tax related features found in the stand alone version of TurboTax. See the TurboTax User's Guide.

12. Claims 19-36 are rejected under 35 U.S.C. §102(e) as being anticipated by Miller (U.S. 6,202,052) and Turbotax (as described in the Turbotax User's Guide).<sup>1</sup> Miller discloses the claimed invention using Turbotax as an automated tax filing system.

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<sup>1</sup> See MPEP §2131.01 III. expressly authorizing multiple reference anticipation rejections under 35 U.S.C. §102.

***Claim Rejections - 35 USC §103***

13. The following is a quotation of 35 U.S.C. §103(a) which forms the basis for all obviousness rejections set forth in this Office Action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

14. Claims 19-36 are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over Turbotax for the Web.<sup>2</sup> It is the Examiner's principle position that the claims are anticipated because Turbotax for the Web directly or inherently discloses all the claimed features.

However if not inherent, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Turbotax for the Web to include the old and well known features as found in the shrink wrapped edition. Since the company has already created the software, it would be obvious to take the same software and features and place such features in its web-based editions.

15. Claims 19-36 are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over the public use or sale as described in Turbotax for the Web.<sup>3</sup> Again it is the Examiner's principle position that the claims were on because Turbotax for the Web directly or inherently discloses all the claimed features.

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<sup>2</sup> See MPEP §2112 expressly authorizing alternative §102/§103 rejections when the question of inherency is present in the anticipation rejection.

<sup>3</sup> Id.

However if not inherent, it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Turbotax for the Web to include the old and well known features as noted below.

16. Claims 19-36, as understood by the Examiner, are alternatively rejected under 35 U.S.C. §103(a) as being unpatentable over Miller in view of Turbotax.<sup>4</sup> It is the Examiner's principle position that the claims are anticipated because Miller directly discloses the use of TurboTax as the electronic intermediary. See Miller, C6, L30-41.

However a reviewing body finds that MPEP §2131.01 III is incorrect law, (*i.e.* multiple reference rejections under anticipation is not permitted), it would have been obvious to a person having ordinary skill in the art at the time the invention was made to modify Miller as taught by Turbotax to perform the steps as expressly authorized in Miller.

17. The patentability of claims 28-36 stands or falls with the patentability of claims 19-27.

18. Because Inventions I and II are not patentably distinct, the patentability of claims 28-36 stands or falls with the patentability of claims 19-27.

19. For due process purposes, the Examiner again confirms that Applicant has decided not to be his own lexicographer by indicating and defining claim limitations to have meanings other than their ordinary and accustomed meanings. See the previous office actions.

20. Unless expressly noted otherwise in this Office Action, the Examiner maintains his positions on claim interpretations including but not limited to his positions on Official Notice, lexicography, and definitions of claim terms. See again the previous office actions.

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<sup>4</sup> Id.

***Response to Arguments***

21. Applicant's arguments filed July 8, 2005 have been fully considered but they are not persuasive.

22. Applicant argues that "[t]here is nothing in the prior art of record . . . to teach or suggest the features of filing a tax return with a government entity and verifying that filing by requesting a record of the tax form from the government entity and sending the record to the user over the network, wherein the record of the tax form is distinct is distinct from the filed tax forms."<sup>5</sup> The Examiner respectfully disagrees. It is the Examiner's position that an ordinary electronic receipt is a "record" of the tax form filed with the government entity.

23. Additionally, the evidence of record indicates that the IRS stores an electronic record of a taxpayer's tax data. For example, the taxpayer's name, address, and social security number are stored in electronic form in order to mail to the user tax forms for the following tax year. Storing the taxpayer's name, address, and social security number, applies also to those taxpayers who have filed electronically.

24. Moreover, the Examiner takes Official Notice that the IRS requires taxpayers to sign their tax forms. This signature may either be an actual signature as found on paper forms or an electronic signature. Therefore the IRS requires the taxpayer to sign the tax form in both paper tax form and electronic tax forms, the IRS must store copies of the taxpayer's tax form. Unlike the tax data, both the electronic and paper forms require a signature.

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<sup>5</sup> Applicant's "Remarks" filed July 8, 2005, Page 12, last ¶ to Page 13.



***Conclusion***

25. References considered pertinent to Applicant's disclosure are listed on form PTO-892.

26. The following two (2) citations to the Manual of Patent Examining Procedure ("MPEP") apply to this Office Action: MPEP citations to Chapters 100, 200, 500, 600, 700, 1000, 1100, 1300, 1400, 1500, 1700, 1800, 2000, 2100, 2200, 2500, 2600, and 2700 are from the MPEP 8<sup>th</sup> Edition, Rev. 2, May 2004. All remaining MPEP citations are from MPEP 8<sup>th</sup> Edition, August 2001.

27. Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

28. In accordance with the USPTO's goals of customer service, compact prosecution, and reduction of cycle time, the Examiner has made every effort to clarify his position regarding claim interpretation and any rejections or objections in this application. Furthermore, the Examiner has again provided Applicants with notice—for due process purposes—of his position regarding his factual determinations and legal conclusions. The Examiner notes and thanks Applicant for his "Remarks" (beginning on page 12) traversing the Examiner's positions on various points. If Applicant disagrees with any additional factual determination or legal

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conclusion made by the Examiner in this Office Action whether expressly stated or implied,<sup>6</sup> the Examiner respectfully reminds Applicant to properly traverse the Examiner's position(s) in accordance with 37 C.F.R. §1.111(b) in his next properly filed response. By addressing these issues now, matters where the Examiner and Applicant agree can be eliminated allowing the Examiner and Applicant to focus on areas of disagreement (if any) with the goal towards allowance in the shortest possible time. If Applicant has any questions regarding the Examiner's positions or has other questions regarding this communication or even previous communications, Applicant is strongly encouraged to contact Examiner Andrew J. Fischer whose telephone number is (571) 272-6779. If attempts to reach the Examiner by telephone are unsuccessful, the Examiner's immediate supervisor, Alexander Kalinowski, can be reached at (571) 272-6771. The fax number for facsimile responses is now (571) 273-8300.



Andrew J. Fischer  
Primary Examiner  
Art Unit 3627

AJF  
September 6, 2005

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<sup>6</sup> E.g., if the Examiner rejected a claim under §103 with two references, although not directly stated, it is the Examiner's implied position that the references are analogous art.